



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 06-2005

Types of Peer Review

Pursuant to 21 NCAC 8M .0105, a CPA or CPA firm providing any of the following services to the public must participate in a peer review program:

- Audits;
- Reviews of financial statements;
- Compilations of financial statements;
- Examinations of prospective financial statements;
- Compilations of prospective financial statements;
- Agreed-upon procedures of prospective financial statements;
- Examination of written assertions;
- Review of written assertions; and
- Agreed-upon procedures of written assertions.

The type of peer review required--system review, engagement review, or report review--depends on the level of attest service provided by the CPA firm.

System Review

A system review is required for firms performing engagements under the Statements on Auditing Standards (SASs), Government Auditing Standards, or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs).

A system review is intended to provide the reviewer with a basis for expressing an opinion on whether:

- The reviewed firm's system of quality control for its accounting and auditing practice has been designed in accor-

dance with quality control standards established by the AICPA; and

- The reviewed firm's quality control policies and procedures were being complied with to provide the firm with reasonable assurance of conforming with professional standards.

At the end of fieldwork, a report is issued and if there are deficiencies or findings such as departures from professional standards, a Letter of Comments is issued. A Letter of Response is required if the reviewer issues a Letter of Comments.

A Letter of Acceptance from the administering entity (i.e.: NCACPA Peer Review Committee) is required to complete the review.

Engagement Review

An engagement review is required for firms which do not perform engagements under the SASs, but which do perform services such as reviews and compilations with disclosure under the Statements on Standards for Accounting and Review Services (SSARS).

An engagement review is intended to provide the reviewer with a reasonable basis for expressing reasonable assurance that:

- The financial statements or information and the related accountant's report on the accounting and review engagements and attestation engagements submitted for review conform in all material respects with the requirements of professional standards; and
- The reviewed firm's documentation conforms in all material respects

with the requirements of Statements on Standards for Accounting and Review Services (SSARS).

At the end of fieldwork, a report is issued and if there are deficiencies or findings such as departures from professional standards, a Letter of Comments is issued. A Letter of Response is required if the reviewer issues a Letter of Comments.

A Letter of Acceptance from the administering entity (i.e.: NCACPA Peer Review Committee) is required to complete the review.

Firms required to have an engagement review may elect to have a system review.

Report Review

A report review is required for firms which only perform compilation engage-

Peer Review

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www.cpaboard.state.nc.us

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Disciplinary Actions

Richard Burrell Hill, #12623
Kernersville, NC 04/20/05

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 12623 as a Certified Public Accountant.
2. On December 14, 2004, Respondent entered guilty pleas to four (4) counts of willfully failing to file his 1999, 2000, 2001, and 2002 North Carolina individual income tax returns. The state taxes, penalties, and interest owed by Respondent for these years amounted to \$20,500.00.
3. Respondent was thereupon convicted and sentenced to forty-five (45) days in custody, which sentence was suspended, and he was placed on twelve (12) months of supervised probation. In addition, Respondent was required to pay a one hundred dollar (\$100.00) fine and to perform twenty-four (24) hours of community service.
4. During this same period, Respondent also failed to timely file his individual federal tax returns for the years 1999, 2000, 2001, and 2002. The federal taxes, penalties, and interest owed by Respondent for these years amounted to \$44,917.00.
5. Respondent has, as of the date of this Order, paid all taxes, penalties, and interest owed for both the state and federal tax returns for the years 1999, 2000, 2001, and 2002.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Caro-

lina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(c), and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Richard Burrell Hill, is hereby permanently revoked.

Walter Bernard Davis, #17989
Matthews, NC 04/20/05

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17989 as a Certified Public Accountant.
2. Respondent informed the Board on his 2003-2004 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2002 CPE requirement. However, Respondent also informed the Board on said renewal that he earned some of said CPE between January 1, 2003, and June 30, 2003.
3. Respondent signed his 2003-2004 renewal declaring "under penalties of perjury . . . that the information in this application is true, correct and complete."
4. Based on Respondent's representation that prior to June 30, 2003, he had completed a total of forty (40) hours of CPE, the Board accepted his renewal.

5. The Professional Education and Applications Committee referred Respondent's second violation of 21 NCAC 8G .0401 within a five (5) year calendar period to the Board's Professional Standards Committee.

6. The Board's Professional Standards Committee recommended an Order which was approved by the Board on November 24, 2003, placing Respondent's certificate on conditional status until November 24, 2004, and ordering Respondent to pay a one hundred dollar (\$100.00) civil penalty to the Board for Respondent's second violation of 21 NCAC 8G .0401 within a five (5) year calendar period.

7. Board staff requested, by telephone on August 10, 2004, a copy of the course agenda for the June 1-5, 2003, "Advanced Management Education Program" used by Respondent to meet his 2002 CPE requirement and also requested a copy of his certificate of attendance for this course. Board staff determined from its review of the course agenda that Respondent was only entitled to thirty-three (33) hours of CPE credit for this course. Since Respondent had used only this course to meet his forty (40) hour CPE requirement, Respondent was seven (7) CPE hours short of the forty (40) CPE hours needed to meet his 2003-2004 renewal requirements.

8. Respondent, on his "2003 Report of CPE for CPAs on Conditional Status," claimed a five (5) hour CPE course which he took and received credit for on March 3, 2003. However, this additional course was still insufficient to meet his 2002 CPE requirement because he still lacked two (2) hours of CPE credit needed to meet his 2003-2004 renewal requirements.

9. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 8J .0101(b), 8N .0202(a), .0202(b)(3), .0202(b)(4), and 8N .0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).

2. Respondent must return his forfeited certificate to the Board with this signed Consent Order.

3. Respondent may not apply for the reinstatement of his certificate for ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.

4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three moral character affidavits, and
- d. Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six (6) months of the date this signed Order is accepted by the Board.

6. Before June 30, 2005, Respondent must obtain twenty (20) additional hours of CPE which cannot be used in

meeting the CPE requirement for reinstatement or the forty (40) hour annual requirement for 2005.

7. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

Randall Davis Blackburn, #12480
Laurinburg, NC 05/16/05

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 12480 as a Certified Public Accountant.

2. Respondent failed to timely file his individual federal and state tax returns for 1998, 1999, 2000, 2001, and 2002. No additional tax was owed on the unfilled returns.

3. In January of 2004, pursuant to a plea agreement, Respondent entered a guilty plea to one (1) count of willfully failing to file his North Carolina individual income tax return for 2000. Respondent was thereupon convicted and sentenced to forty (40) days in custody, which sentence was suspended, and he was placed on twelve (12) months of supervised probation. In addition, Respondent was required to pay a three hundred dollar (\$300.00) fine, to file his 2000 and 2001 state tax returns by February 27, 2004, to file his 2002 state tax return within thirty (30) days, and to pay the costs of court.

4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and

Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), .0203(b)(1), .0204(c), and .0207.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Randall Davis Blackburn, is hereby permanently revoked.

Name Not Published 05/16/05

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of a North Carolina certificate as a Certified Public Accountant.

2. On June 22, 2004, the Board approved a Consent Order signed by Respondent which disciplined Respondent for repeated failures to disclose on his certificate renewals the convictions and suspensions of his driving privileges for driving while impaired.

3. On September 15, 2004, Respondent was charged with driving with a revoked license and operating a vehicle with a fictitious registration plate.

4. While Respondent has represented in his communications with the Board that he is making progress in his rehabilitation efforts for alcohol abuse, Respondent has allegedly continued to violate applicable traffic law by driving with a revoked license and operating a vehicle with a fictitious registration plate.

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Peer Review *continued from front*

ments that omit substantially all disclosures.

A report review is intended to enable the reviewed firm to improve the overall quality of its compilation engagements that omit substantially all disclosures.

To accomplish this, the reviewer provides comments and recommendations based on whether or not the submitted financial statements and related accountant's reports appear to conform with the requirements of professional standards in all material respects.

At the end of fieldwork, a report is issued. If there are any deficiencies or findings, those are included in the report; a separate Letter of Comments is not issued.

The reviewed firm is required to sign the report, whether or not there are comments, acknowledging that there are no disagreements on significant matters and that the firm agrees to correct matters included as comments.

A Letter of Acceptance from the administering entity (i.e.: NCACPA Peer Review Committee) is required to complete the review.

Firms required to have a report review may elect to have an engagement or system review.

In North Carolina, the peer review program is administered by the North Carolina Association of CPAs (NCACPA). Please note that you are not required to join the NCACPA to participate in the peer review program; you may enroll in the NCACPA Peer Review Program for Non-Members.

To enroll in the NCACPA's peer review program, or if you have questions about the program, please contact the NCACPA's Peer Review Coordinator, Mary Kelly by telephone at (919) 469-1040, ext. 136, or by e-mail at mckelly@ncacpa.org.

If you have questions about the Board's peer review rules or your firm's participation in the peer review program, please contact the Board's Licensing Manager, Buck Winslow, by telephone at (919) 733-1421 or by e-mail at buckwins@bellsouth.net.

AICPA Launches New Resource for Accounting Education and Career Development

The following information is published as a courtesy to the American Institute of CPAs:

The American Institute of CPAs (AICPA) is committed to providing educators with the resources to enhance the accounting curriculum and to preparing students to become valued and trusted members of the CPA profession.

To help fulfill this mission, the Academic and Career Development Team developed the Accounting Education Center, which provides users with education and curriculum development programs, student recruiting resources, information about scholarships and award programs, as well as publications, reports, and other studies.

In addition, the Accounting Education Center provides the resources made available by the Minority Initiatives Committee, which aims to actively integrate minorities into the accounting profession to become CPAs and to enhance their upward mobility, as well as resources provided by the Work/Life and Women's Initiatives Committee, which promotes work/life balance and the upward mobility of women in the accounting profession.

The structure of the site includes a main or home page and the following categories or tabs: Resources, Community, Events, Membership and Products.

The Resources tab of the Center contains information and resources related to (1) Education and Curriculum Development; (2) Career awareness; (3) Scholarships and Awards; (4) Publications, Reports, and Studies; and (5) Minority Initiatives.

Located within Education and Curriculum Development is the Educational Competency Assessment (ECA) web site that also includes the Core Competency Framework and database, student and faculty development programs such as the Internship and Experiential Learning Guidelines and College Residency Grant Program, and

classroom and curriculum materials such as the Professor/Practitioner Case Development Program and the Model Tax Curriculum.

Links to other areas of the AICPA and to the AICPA's Strategic Partners are located in the Community tab.

Information about accounting education conferences is located in the Events tab and information about AICPA educator and student membership is located in the Membership tab.

The Products tab provides information about the resources the AICPA makes available to students, educators and colleges and universities, and in particular those that are offered at discounted rates and those that will support students' preparation for the CPA Exam.

The Accounting Education Center is part of the AICPA's Member Enhancement Project, in which the AICPA is committed to enhancing the benefits members receive in "special interest" programs.

These special interest programs allow members to join with other CPAs who share a common interest in a particular area, from audit quality and tax to business valuation, financial management and education.

The Accounting Education Center is the seventh center to be launched. Eleven centers in total will be created and launched over 18 months.

The Accounting Education Center is accessible through the home page of the AICPA, www.aicpa.org, or at www.aicpa.org/aec.

For more information, please contact Joe Bittner, Manager of Academic and Career Development, by e-mail at jbittner@aicpa.org or by telephone at (212) 596-6282.

**CERTIFICATE RENEWAL
DEADLINE:
JUNE 30, 2005**

PCAOB Issues Guidance on Audits of Internal Control

On May 16, 2005, the Public Company Accounting Oversight Board (PCAOB) published additional guidance to auditors on how to implement the PCAOB's Auditing Standard No. 2, "An Audit of Internal Control over Financial Reporting Performed in Conjunction with an Audit of Financial Statements."

The guidance consists of a Policy Statement regarding implementation of Auditing Standard No. 2 and a series of staff questions and answers.

The questions and answers provide technical guidance to auditors on how to use the provisions and underlying principles of Auditing Standard No. 2 to conduct effective and cost-efficient audits of public companies' internal control over financial reporting.

The Policy Statement amplifies some of the themes in the questions and answers and articulates the PCAOB's policy on how it intends to administer Auditing Standard No. 2 in its oversight of the registered public accounting firms that audit public companies.

Both the Policy Statement and the staff questions and answers focus pri-

marily on the scope of the internal control audit and how much testing of a company's internal control over financial reporting is required. The PCAOB identified these as the issues that primarily drive cost and therefore needed to be addressed most urgently in order to affect the 2005 audit process.

In particular, the staff questions and answers seek to correct the misimpression that certain provisions of Auditing Standard No. 2 need to be applied in a rigid manner that discourages auditors from exercising the judgment necessary to conduct an internal control audit in a manner that is both effective and cost-efficient.

The Policy Statement expresses the Board's view that, to properly plan and perform an effective audit under Auditing Standard No. 2, auditors should:

- integrate their audits of internal control with their audits of the client's financial statements, so that evidence gathered and tests conducted in the context of either audit contribute to completion of both audits;
- exercise judgment to tailor their

audit plans to the risks facing individual audit clients, instead of using standardized "checklists" that may not reflect an allocation of audit work weighted toward high-risk areas (and weighted against unnecessary audit focus in low-risk areas);

- use a top-down approach that begins with company-level controls, to identify for further testing only those accounts and processes that are, in fact, relevant to internal control over financial reporting, and use the risk assessment required by the standard to eliminate from further consideration those accounts that have only a remote likelihood of containing a material misstatement;
- take advantage of the significant flexibility that the standard allows to use the work of others; and
- engage in direct and timely communication with audit clients when those clients seek auditors' views on accounting or internal control issues before those clients make their own decisions on such issues, implement internal control processes under consideration, or finalize financial reports.

The guidance is available on the PCAOB's web site, www.pcaobus.org, under "Standards: Staff Questions and Answers."

Conditional Status - Second Offense

Pursuant to 21 NCAC 8G .0406(b)(2), the following licensees were assessed a \$250.00 civil penalty and their certificates were placed on conditional status for the second occurrence within a five calendar year period of failing to complete the CPE requirement by the December 31, 2003, deadline, but completing the CPE requirement by the June 30, 2004, certificate renewal deadline:

Paul Lawrence Erickson	#23991	Asheville, NC
Jennifer Fabrizio	#28575	Waxhaw, NC
Karl Scott Francis	#16510	Charlotte, NC
James Raymond Gummow, Jr.	#20827	Wilmington, NC
Jeffrey Ragin Hause	#25979	Richmond, VA
Robert Edwards King	#2725	Vero Beach, FL
Mary Ann Kirchner	#23355	Charlotte, NC
Virgil Reginald McConnell	#17666	Columbia, SC
James Herman McLawhorn	#20218	Charlotte, NC
Marie K. Miller	#19253	Winston-Salem, NC
Donald Richard Oliver, Jr.	#18239	Statesville, NC
Michael John Pfeiffer	#22481	Derwood, MD
Katherine Finley Smithey	#18010	Moravian Falls, NC
Roy Wayne Stewart	#12824	Chattanooga, TN

Board Meetings

July 14*
August 22
September 19
October 24
November 21
December 19

Meetings of the Board are open to the public except when, under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office and begin at 10:00 a.m.

*Greensboro

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5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a), and .0203(b)(1).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and

Respondent agree to the following Order:

1. If Respondent is again convicted, pleads guilty, pleads *nolo contendere*, or seeks a Prayer for Judgment Continued for any motor vehicle violations other than the September 15, 2004 charge, Respondent's CPA certificate shall be suspended for at least three (3) years.

2. If, pursuant to Paragraph 1 above, Respondent's certificate is suspended, after three (3) years from the date that Respondent's certificate is suspended, Respondent may apply to return his certificate to active status upon a showing that he has had no further motor vehicle violations or crimes and by submission and approval of a reinstatement application which includes the following:

- a. Application form,
- b. Payment of the application fee,
- c. Three moral character affidavits, and
- d. Forty hours of CPE in the 12 months preceding the application including an eight hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

Prometric to Increase Exam Fee

Effective July 1, 2005, Prometric Test Centers will increase, by \$5.50 per hour, the hourly seat fee for the Uniform CPA Examination.

Therefore, the \$17.00 per hour fee for computer time for the Exam will increase to \$22.50 per hour for all sections of the Exam.

The Board's administrative fee — \$230.00 for initial applicants and \$75.00 for re-exam applicants — will not increase.

In addition, the fees charged by the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) National Candidate Database (NCD) will not increase.

All Exam applications postmarked by June 22, 2005, will be processed under the current Exam fee schedule; applications postmarked

after June 22, 2005, will be processed under the new Exam fee schedule.

Revised Exam applications which reflect the new fees will be posted on the Board's web site, www.cpbboard.state.nc.us, on June 23, 2005.

A candidate who has been issued a Notice to Schedule (NTS) for an Exam section prior to the July 1, 2005, fee increase who sits for that Exam section after July 1, 2005, will not be required to pay the higher fee for that Exam section.

However, a candidate who has not been issued an NTS prior to July 1, 2005, and who sits for the Exam after July 1, 2005, will be required to pay the increased fee.

If you have questions regarding the fee increase, please contact Phyllis Elliott by e-mail at pwelliot@bellsouth.net.

Reclassifications

Reinstatement - 05/16/05

Kevin Carl Odiorne, #25998

Reissuance - 05/16/05

Michael Lawrence Mospan, #11651

Angelica Willeford, #28619

Retired - 05/16/05

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A.0301(b)(23)].

William N. Gantt
Atlantic Beach, NC

Virginia Haworth Lindquist
Cary, NC

Lori Adams Ozaki
Apex, NC

Exam Fees (as of July 1, 2005)

Administrative Fees

Initial Applicant	\$230.00
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Re-exam Applicant	\$75.00
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Exam Section Fees

Auditing & Attestation (AUDIT)	\$159.25
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Financial Accounting & Reporting (FAR)	\$148.00
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Regulation (REG)	\$125.50
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Business Environments & Concepts (BEC)	\$114.25
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Certificates Issued

At its May 16, 2005, meeting, the Board approved the following applications for licensure:

Pamela Ward Anderson
Amy Catherine Bonnette
Allison Best Briley
William Sherrod Brown, III
Brian M. Fields
Chadd Scott Fisher
Jason W. Grooters
David Reece Helms
Pamela Price Helton
Jared Reid Horton
Hana Hunter
Cory Val Johnson
Karen Annette Keller
Jeffrey Brian King
Greta Ginn Meads
Julie Heather Meister
Kristy Lynn Michue
Christopher Andrew Moore
Brian David Nordby
Seldon Elijah Patty
Kelly Ann Pedersen
Jared L. Piland
Caroline Watkins Powell
Kimberly Jessup Ripberger
John Calvin Roland
Sarah Anne Sealey
Kelly A. Senogles
Catherine M. Sharpe
Patrick Haines Simmons
Xiaojun Song
Damuel J. Stewart
Jason Gene Sullivan
Jennifer Kay Wagstaff
William Bryan Warren

Comments

If you have questions or comments regarding the *Activity Review*, please contact the Board's Executive Director, Robert N. Brooks, by telephone at (919) 733-1425 or by e-mail at rnbrooks@bellsouth.net.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

04/29/05	James Augustus Westbrook	Santa Monica, CA
04/29/05	J. Cameron Terry	Birmingham, AL
04/29/05	Julie Draughn Jennings	Concord, NC
04/29/05	J.J. Maier	Douglasville, GA
05/02/05	Joseph Michael Cancemi	Greensboro, NC
05/02/05	Howard Bernstein	Lodi, NJ
05/03/05	Sheri Jackson Ellington	Cary, NC
05/03/05	Vanessa McCall Bean	Winston-Salem, NC
05/04/05	Peggy Judkins	Hendersonville, NC
05/04/05	Rebecca Glenn	Atlanta, GA
05/04/05	Jacquelyn Senn Nance	West Memphis, AR
05/04/05	Joseph F. Fisher	BERMUDA
05/05/05	Charles Blackwell Scoggin, Jr.	Lumberton, NC
05/05/05	Michael Antonio	Charlotte, NC
05/05/05	Ann Barkley Grey	Asheboro, NC
05/05/05	Charles Christopher Fuller	Whitmore Lake, MI
05/05/05	James Francis Anderson	Alpharetta, GA
05/05/05	Julia A. Simmons	Woodside, CA
05/06/05	John Morrell Hinkle	Mooreville, NC
05/06/05	William Mathew Maki	Plymouth, IN
05/06/05	Ray-lyn Price	Tampa, FL
05/09/05	Anita Hall Kiehl	Houston, TX
05/09/05	Tarryn T. Brennon	New York, NY
05/09/05	John David Metcalf	Leesburg, FL
05/11/05	Michael Dominic McConnell	Minneapolis, MN
05/13/05	Elaine Friday Dymond	Mooreville, NC
05/13/05	Robert Phillip Worley	Plano, TX
05/13/05	Brad Michael Murray	Columbia, SC
05/13/05	Joseph George Aller	Commerce Township, MI
05/16/05	Dorothy Moody Short	Charlotte, NC
05/16/05	Jacquelyn Austin Criminger	Tahlequah, OK
05/16/05	Kimberly Howell Leonard	Wilmington, NC
05/16/05	Jennifer Fabrizio	Waxhaw, NC
05/17/05	Anne T. M. Dobinsky	Oneonta, NY
05/17/05	Robert J. Gonzalez	Lucas, TX
05/17/05	Neil Steven Boss	Raleigh, NC
05/18/05	Stanley Owen Toy	Houston, TX
05/18/05	Linda Yvonne Abernethy	Cornelius, NC
05/19/05	Amy Beth Mason	Raleigh, NC
05/19/05	Carolyn W. Deese	Aberdeen, NC
05/19/05	Marla Fisher Barnwell	Greensboro, NC
05/20/05	Donna Lynn Stammer	
05/20/05	Nancy Jo Luquette	Boston, MA
05/20/05	Darren Timothy Taulbee	Springboro, OH
05/20/05	Francis Joseph Van Kirk	Philadelphia, PA
05/23/05	William Henderson Knight	Greensboro, NC
05/23/05	Philip Gendron Palmer	Sumter, SC
05/23/05	Sara Jane Hale	Longmont, CO
05/25/05	George Guernsey Lockhart	Summerfield, NC
05/25/05	Thomas Mann Brantley	Charlotte, NC
05/25/05	Paige Powell Baker	Atlanta, GA



State Board of CPA Examiners

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